

Colorado Form • 104

2000

Individual Income Tax



Eager learners in a Colorado public school.
Learn how we've simplified the task of filing taxes (see page 3).

New for 2000

- The income tax rate, which was reduced in 1999 from 5% to 4.75%, has been reduced again to 4.63%.
- The pension exclusion for taxpayers 65 and over has been increased to \$24,000.
- Up to \$1,200 of interest, dividend and capital gain income can now be subtracted from taxable income.
- The Colorado marriage penalty for married couples filing a joint return has been eliminated.
- The subtraction for Colorado capital gains has been expanded.
- The child care/child tax credit has been increased and expanded.
- The earned income credit has been increased to 10% of the federal credit.
- The following new credits have been added:
 - ◆ Health benefit plan credit
 - ◆ Gross conservation easement credit
 - ◆ Health care professional credit
 - ◆ Long term care insurance credit
 - ◆ Contaminated land redevelopment credit

A Message from the Governor ...

Over the last two years we have cut taxes here in Colorado by almost \$1 billion per year. This tax relief has been primarily accomplished through two reductions in the income tax rate and a significant cut in the sales tax rate. Other tax relief measures included the elimination of the “marriage penalty” in Colorado’s income tax, a tax credit for landowners who allow conservation easements, alternative fuels incentives, a \$22 million increase in child care tax credits and a \$33 million reduction in motor vehicle registration fees.

We also have refunded more than \$1.2 billion to Colorado taxpayers in compliance with the Taxpayers Bill of Rights, while increasing to \$24,000 the exclusion from taxes of pensions.

Please be assured that we are doing everything we can to assure that your tax dollars are being used wisely. State government is running more efficiently and the savings have been allocated to high priority programs, such as education and transportation. To the right is a chart showing current revenues and expenditures for Colorado which gives a better understanding of where Colorado’s revenues come from as well as where they are spent.

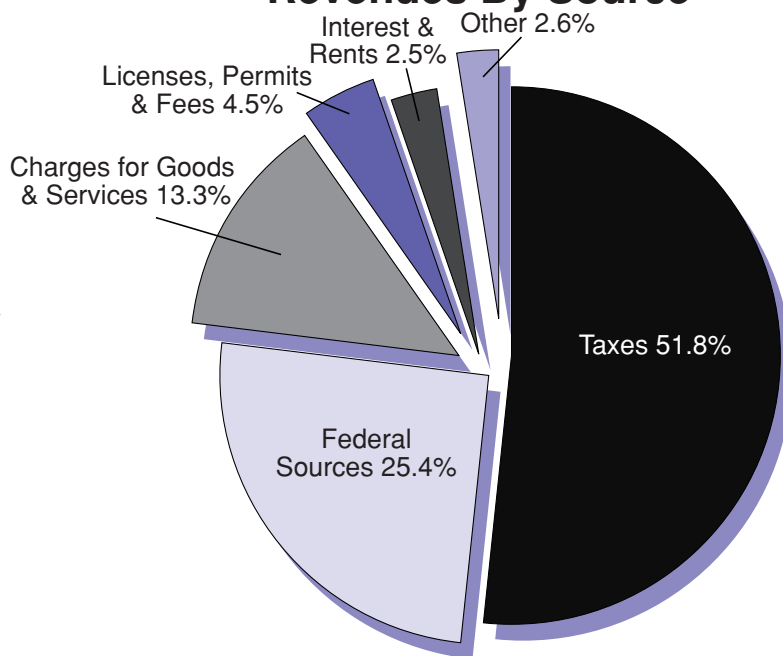
Take a moment and learn how we have simplified the task of filing taxes. The filing opportunities described in this booklet, particularly the electronic options, are designed to reduce the time required to file a return. Please take a moment to determine if you are eligible to use one of the electronic options, because they should save you time and allow us to process your return more quickly.

Sincerely,

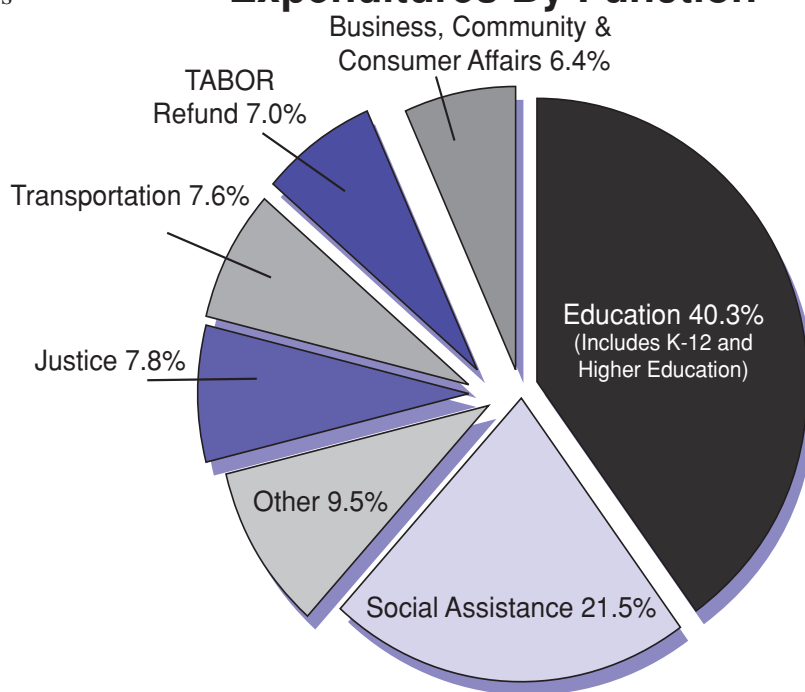
Bill Owens
Governor



Revenues By Source



Expenditures By Function



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Learn how we've simplified the task of filing taxes.

Electronic Filing

It's never been easier to get your refund fast - the paperless way!

Filing taxes is simple with paperless, electronic options.

- You receive confirmation that your return has been filed.
- Math calculations are done for you.
- Faster refunds. Refunds are processed in a few days, not weeks. **No need to send us a paper copy of your return.** But, be sure to keep your user ID (NetFile) or your confirmation number (TeleFile) and a copy of your return and supporting documents.



www.netfile.state.co.us

Who can use NetFile?

Anyone with an e-mail address who must file a Colorado individual income tax return may use NetFile.

What do I need to use NetFile?

When you get to the NetFile Web site, select "Get a new user ID." You must set up a new user ID each year that you use NetFile. After you complete a brief questionnaire, you'll receive your unique user ID on screen or in an e-mail message. Go back into NetFile and begin filing your return with your user ID.

NOTE: If you are filing a return for someone else, you must set up a unique user ID for each taxpayer.

You will provide the same basic information that you provide on the paper forms including your W-2, 1099 and W-2G forms that report Colorado income tax withheld. Then, you will fill out Form 104 along with forms 104CR, 104PN or 104AMT, if necessary. When you are done with your return, print a copy for your records and submit the return to the Department of Revenue over the Internet. If you need to send a payment, use the voucher on page 23.

Special Feature

NetFile contains a "File4Me" feature where we prepare your Colorado income tax return for you. You don't have to go through the entire tax form yourself. See the information below to find out if you qualify for "File4Me."

How will I know you received my return?

You will receive an e-mail that tells you that your NetFile return was accepted.

Come visit us at www.netfile.state.co.us to see how easy it is to NetFile!



Got a Phone? Try TeleFile.

Who can use TeleFile?

Most full-year Colorado residents may use TeleFile. Only alternative minimum tax filers and filers claiming credits from Form 104CR parts III, IV and V may not use TeleFile.

**IF YOUR ADDRESS HAS CHANGED SINCE LAST YEAR
YOU MUST CONFIRM YOUR NEW ADDRESS WITH A
TELEFILE AGENT BEFORE FILING.**

FOUR EASY STEPS.

1. Prepare your return as usual.
2. Call the toll-free number for your location (see below).

Special Feature

TeleFile contains a "File4Me" feature where we prepare your Colorado income tax return for you. You don't have to go through the entire tax form yourself. See the information below to find out if you qualify for "File4Me."

3. Use the touch-tone keys on your telephone to send your tax information to us. After you "touch key" your personal and W-2 information, use the phone keys to send us tax information for the lines on the return where you have a dollar amount. Press the # (pound) key after each dollar amount. TeleFile does the math and verifies the "subtotal" and "total" lines. Confirm the information and submit your return.

You'll know you've successfully submitted your return by TeleFile when you get your confirmation number. Be sure to keep this number with your tax documents. No need to send any paper copies to us. If you need to send a payment, use the voucher on page 23.

TELEFILE TELEPHONE NUMBERS

Denver Metro Area	(303) 238-3453
Colorado Springs	(719) 592-0225
Fort Collins	(970) 282-7950
Grand Junction	(970) 243-0664
Pueblo	(719) 542-2681
Toll Free from other areas	(877) TEL-FILE (877) 835-3453



File4Me is available if you meet the following requirements:

- Your only income is from wages reported on W-2 forms.
- You must not itemize your deductions on your federal return.
- You must be a full-year Colorado resident filing single or joint with no dependents.
- You cannot be claimed by someone else as a dependent.
- You must not be 65 or older or blind and therefore qualified for a larger federal standard deduction.
- You did not claim an earned income credit.

GENERAL INFORMATION

WHO MUST FILE A RETURN. You must file a 2000 Colorado income tax return if during 2000 you were:

- A full-year resident of Colorado,
- A part-year resident of Colorado with taxable income during that part of the year you were a resident, or
- A nonresident of Colorado with Colorado source income; **AND**
- You are required to file a 2000 federal income tax return, **OR**
- You have a 2000 Colorado income tax liability.

DUE DATE – EXTENSION OF TIME FOR FILING. Your return and tax payment are due by April 16, 2001. Mail your Colorado income tax return and, if applicable, your tax payment to:

Colorado Department of Revenue
Denver, CO 80261-0005

The envelope must be postmarked by April 16, 2001. If you are unable to complete your return by the April 16 deadline, you can have until October 15 to file your return. However to avoid late payment penalties, you must pay at least 90% of your tax liability by April 16. For additional information on an extension of time to file, see Form 158-I included on page 21 of this booklet.

ACTIVE MEMBERS OF THE ARMED FORCES. If you were a Colorado resident when you joined the armed forces, your permanent home remains in Colorado unless you change it with the military. Otherwise, you must file as a Colorado resident even if you are stationed outside the state. If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources. (See FYI Income 21)

FILING ON BEHALF OF A DECEASED TAXPAYER. If you are a surviving spouse or legal representative of someone who died during 2000, you may file a return on the deceased's behalf. Write "deceased" in large letters across the top of the return and the date of death next to the deceased person's name. Additionally, you must sign the return and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files a return and requests a refund on behalf of a deceased person must file Form 102 and a copy of the death certificate with the return.

HOW DOES FORM 104 WORK? You must complete your federal income tax return before you can start your Colorado return since line 1 of the Colorado form is your federal taxable income that has your deductions and exemptions already subtracted out. From this amount, you may have to add or subtract certain types of income on lines 2 through 17. This will give you the Colorado Taxable Income that you will take to the tax table to determine the Colorado tax that you owe. You will then subtract any credits you have (from Form 104CR in this booklet), any tax that you have prepaid through withholding from your pay or estimated tax payments, and any state sales tax refund you are entitled to on lines 23 through 42. If these credits are more than the tax due, you will get a refund. If these credits are less than the tax due, you will have to pay the difference.

FILING STATUS. Your Colorado filing status will always be the same as your federal filing status. For example, if you file a joint federal return, you must file a joint Colorado return even if one spouse is not a Colorado resident.

PART-YEAR RESIDENTS AND NONRESIDENTS. Part-year

and nonresidents of Colorado should refer to Form 104PN on page 15 of this booklet for instructions on how to figure their Colorado taxes.

ESTIMATED TAX FILING REQUIREMENTS. If you expect your 2001 Colorado tax liability to exceed your 2001 Colorado credits by \$1,000 or more, you are required to file a declaration of estimated income tax, Form 104EP, available upon request from the Department of Revenue.

HOW LONG SHOULD I KEEP MY TAX RETURN? Keep all papers you used in preparing your return until the statute of limitations runs out for that return. This is usually four years from the date the return is due or filed. If your return is audited, you must be able to provide back-up documents for all claims and items listed on your return. Also, the Department of Revenue may request a copy of your federal income tax return or other documentation in connection with your Colorado return.

DID YOU MAKE MAIL ORDER OR INTERNET PURCHASES THAT WERE SHIPPED INTO COLORADO WITHOUT A SALES TAX CHARGE? If so, you probably owe a "Consumer Use Tax" on these purchases. Contact the Department of Revenue or its website for FYI General #10 and Form DR 252 for additional information.

HOW DO I CORRECT MY RETURN AFTER IT HAS BEEN FILED? To change or correct your return, do not file a corrected Form 104. You must complete Form 104X to report any changes or corrections. You may obtain this form from the Department of Revenue or its website. If you or the federal IRS makes a change to your federal return, you **must** report this to the Colorado Department of Revenue within 30 days if it changes your Colorado return.

IF I FILE ELECTRONICALLY, DO I NEED TO SEND A PAPER COPY OF THE FORM, W-2'S, OR ANY OTHER ATTACHMENTS? No, do not send any paper copies if you file via netfile, telefile or other electronic method. If any backup documentation is needed, you should provide it when it is requested by the Department of Revenue.

WHAT DO I DO IF I FORGOT TO ATTACH COPIES OF MY W-2 FORMS TO MY RETURN WHEN I MAILED IT? The Department of Revenue will attempt to verify your withholding claim with the employer records we have received when your return is processed. If we cannot verify the claim, you will be sent a notice that W-2 forms are needed. The W-2 forms should only be sent with a copy of that notice so they may be matched up with your return.

I AM FILING A JOINT RETURN WITH MY SPOUSE WHO OWES MONEY TO A STATE AGENCY THAT IS GOING TO INTERCEPT OUR REFUND. CAN I CLAIM MY PORTION OF THE REFUND? If your refund was derived from a joint return and only one spouse incurred the debt, the injured spouse (the one not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax overpayment (refund amount reflected on the return less the sales tax refund claimed). The injured spouse's share of the sales tax refund (usually half) will be then added to their share of the income tax overpayment to determine the injured spouse refund. A written claim, along with a copy of your federal return and copies of all W-2's, must be filed to receive the refund. Do not send this claim with your return. Mail it in a separate envelope.

GENERAL INFORMATION-Continued

THE 2000 STATE SALES TAX REFUND

Due to Colorado's budget surplus, the State of Colorado is required to refund \$941.1 million to the taxpayers of Colorado pursuant to section 20 of article X of the state constitution. In order to refund part of this surplus, the State Sales Tax Refund appears on line 32 of Form 104. This is a refund of sales tax to full year Colorado residents who meet certain requirements. This refund is offered on the income tax return as an easy method of making it available to Colorado taxpayers and will either increase the amount of your overall refund on Form 104 or reduce the amount you owe with Form 104.

Who will qualify for the state sales tax refund?

- 1) All full year Colorado residents, age 18 or older for the entire year of 2000 (born in 1981 or earlier).
- 2) Full year residents under the age of 18 qualify for the credit only if they are required to file a Colorado income tax return because of a federal requirement to file (unearned income over \$700 or adjusted gross income over \$4,400) or to obtain a refund of Colorado wage withholding. **Part-year and nonresidents of Colorado do not qualify.**

How much is the state sales tax refund?

The state sales tax refund on line 32 is calculated based on the total of federal adjusted gross income and nontaxable Social Security as follows:

If line 31 is:	\$26,000 or less	\$26,001- \$53,000	\$53,001- \$78,000	\$78,001- \$103,000	\$103,001- \$126,000	\$126,001- or more
Single Filers Enter	\$182	\$245	\$288	\$325	\$363	\$574
Joint Filers Enter	\$364	\$490	\$576	\$650	\$726	\$1,148

The single filer amounts apply to the filing status of single, married filing separate, head of household, qualifying widow(er) with dependent child, as well as married filing a joint return when one spouse is a full-year Colorado resident and the other is not. The joint filer credit amounts apply only to the filing status of married filing a joint return when both spouses are full-year Colorado residents.

When is the deadline for claiming the state sales tax refund?

- 1) If you are filing only for the state sales tax refund or you are filing only for the refund and a Property Tax/Rent/Heat Rebate on Form 104PTC, you must file your claim by April 16, 2001. No extension beyond this date is available.
- 2) If you are required to file a Colorado income tax return, your return is due by April 16, 2001. However you have an automatic extension of time to file until October 15, 2001 to claim the refund. See page 21 for details regarding the extension and possible penalties for late payment of income tax due.

How is the state sales tax refund claimed?

The refund is applied for on either the Individual Income Tax Return Form 104, line 32, or on the Property Tax/Rent/Heat Rebate Form 104PTC. However, if you file both forms you may claim the refund only once: on Form 104PTC if you are 18 or older and filing by April 16, 2001, or on Form 104 if you are under 18 or filing after April 16, 2001 and are otherwise qualified for the refund.

What is required to prove full-year Colorado residency?

Eligible Colorado residents who did not file a 1999 Colorado income tax return must show proof of 2000 full-year residency on their income tax return in order to claim the state sales tax refund. Examples: Write your Colorado driver license or Colorado ID card number if held throughout 2000 in the spaces indicated, or attach copies of utility bills for the first and last month of 2000.

Who will not qualify for the state sales tax refund due to their criminal history?

A person convicted of a crime who is incarcerated, in a halfway house, or on parole for 180 days or more from July 1, 1999 to June 30, 2000 will generally not qualify for the state sales tax refund. If they are incarcerated, in a half way house or on parole for less than 180 days during that time period they will be eligible to claim the state sales tax refund, but it may be intercepted and sent to the Department of Corrections for payment of any restitution owed.

1999 STATE SALES TAX REFUND NOT REPORTABLE ON FORM 1040

Last year, Colorado refunded its budget surplus through a refund of sales tax on the 1999 income tax form. The State Sales Tax Refund ranged from \$159 to \$1004 on each return and affected the income tax refund or payment of many Colorado residents. Since a refund of sales tax is not subject to taxation on the federal return, it is important for Colorado residents who itemize their deductions on the federal return, to understand how the 1999 credit affects their 2000 income and federal return. **This will only affect taxpayers who:**

- Received the State Sales Tax Refund on their 1999 Colorado income tax return, **and** who
- Must report their 1999 refund on line 10 of the 2000 federal form 1040 **or** who
- Are itemizing their 2000 federal deductions on federal Schedule A.

◆ *If you received a Colorado Income Tax refund last year that was larger than or equal to the State Sales Tax Refund you claimed, the refund you report on line 10 of your 2000 federal form 1040 will not include the amount of the refund derived from the State Sales Tax Refund. If you received a 1099G from Colorado reporting the amount of your 1999 Colorado refund, the refund will have already been deducted for you.*

Example: A taxpayer received a \$500 refund from Colorado for 1999 which included a \$290 sales tax refund. \$210 will be reported as income on the 2000 federal return.

◆ *If you received a refund last year that was smaller than the State Sales Tax Refund you claimed, you would not report a refund on line 10 of your 2000 federal Form 1040 because the refund was entirely a sales tax refund. Actually, had it not been for the State Sales Tax Refund, you would have paid additional Colorado income tax for 1999. The amount you would have paid had it not been for the State Sales Tax Refund is the amount you can deduct on line 5 of the federal Schedule A. You will not receive a 1099G for your 1999 refund.*

Example: A taxpayer received a \$100 refund from Colorado for 1999 which included a \$212 sales tax refund. \$112 will be reported on line 5 of the federal Schedule A as state income tax paid.

◆ *If you sent a payment with your 1999 Colorado income tax return despite the State Sales Tax Refund you claimed, the amount you would have paid without the State Sales Tax Refund is the amount you can deduct on line 5 of the federal Schedule A.*

Example: A taxpayer paid \$400 with his/her 1999 Colorado income tax return despite claiming a \$244 sales tax refund. \$644 will be reported on line 5 of the federal Schedule A as state income tax paid. Remember, in making these calculations you have to include any 1999 overpayment credited to your 2000 estimated tax, donated to any of the checkoffs, or intercepted by the State as a part of your 1999 refund.

LINE BY LINE INSTRUCTIONS FOR PREPARING FORM 104

RESIDENCY STATUS. Check the proper box at the top of Form 104 to indicate whether you are filing as a full-year resident, a part-year resident or as a nonresident. **If one spouse is a full-year resident and the other is a part-year resident or a nonresident, check only the part-year resident/nonresident box.**

NAME AND ADDRESS. Print your name, address, ZIP code and social security number in the spaces provided. Also enter your telephone number with area code.

If you are filing a joint federal return, you must file a joint Colorado return. If you are filing a joint return, include your spouse's name and social security number in the spaces provided.

DO NOT enter a name or social security number on the "spouse" line if you are not filing a joint return.

LINE 1 FEDERAL TAXABLE INCOME. Enter on line 1 your federal taxable income from line 39 of federal Form 1040, line 25 of federal Form 1040A, line 6 of federal Form 1040EZ or line K of the federal Telefile worksheet. If your federal deductions exceed your federal adjusted gross income, enter the excess as a negative amount (in brackets) on line 1. The amount you enter on line 1 will be compared to the amount you report on your federal income tax return.

The federal taxable income is the amount of your total income minus your federal exemptions and deductions. Do not put your total income or wages on this line as that will result in your tax being computed too high. Likewise, do not deduct your personal exemptions, standard deduction, or itemized deductions elsewhere on the Colorado form as they have already been allowed on line 1.

LINE 2 STATE INCOME TAX DEDUCTION ADDBACK. If you **did not** itemize deductions on your 2000 federal income tax return, enter \$0 on line 2 of your Colorado return.

If you **did** itemize deductions on your 2000 federal return, you must add back on your Colorado return any state income tax included in your federal itemized deductions. If your federal itemized deductions exceed the standard deduction you could have claimed by less than the state tax deduction, you will only addback the difference between the itemized and standard deduction amounts. Married couples filing jointly are allowed, at minimum, double the benefit of the federal standard deduction for a single taxpayer, and should enter \$8,800 on line (c) below.

Complete the following schedule to determine your state income tax deduction addback:

- (a) State income tax deduction from line 5,
Schedule A, federal Form 1040 \$ _____
- (b) Total itemized deductions from line 28,
Schedule A, federal Form 1040 \$ _____
- (c) The amount of federal standard
deduction you could have claimed . \$ _____
- (d) Line (b) minus line (c),
but not less than \$0 \$ _____

(See line 36, federal Form 1040 for allowable federal standard deductions. **Married persons filing separate** returns must refer to publication FYI Income 4 for further information (see page 23).

Enter the smaller of the amount on line (a) or the amount on line (d) on line 2, Colorado Form 104. **NOTE: For most taxpayers who itemize deductions, the state income tax deduction addback will be the amount from line 5, Schedule A, Form 1040.**

People with high incomes who are not allowed to claim all of their federal itemized deductions can refer to publication FYI Income 3 for further information on how to calculate this modification (see page 23).

LINE 3 NON-COLORADO STATE AND LOCAL BOND INTEREST. Enter on line 3 the amount of interest you earned during 2000 from bonds issued by any state or any state political subdivision. The amount you report on line 3 should be the gross amount of state and local bond interest minus amortization of bond premium and expenses required to be allocated to such interest income under provisions of the Internal Revenue Code, and minus interest from bonds issued on or after May 1, 1980 by the State of Colorado or any of its political subdivisions.

LINE 4 LUMP-SUM DISTRIBUTIONS FROM A PENSION OR PROFIT SHARING PLAN. Enter on line 4 the amount of lump-sum distribution from a pension or profit sharing plan that you reported on federal Form 4972. The amount should be reduced by any estate tax allocated to the distribution on Form 4972.

Distributions included on this line are subject to 10 year averaging on the federal return. Since this income is not included in the federal taxable income on line 1, it must be added to income on line 4. If the lump-sum distribution is not subject to 10 year averaging and is included in federal taxable income on line 1, then you should not add it in again on line 4. Amounts entered on this line may be eligible for the pension exclusion on lines 11 or 12.

LINE 5 OTHER ADDITIONS TO FEDERAL TAXABLE INCOME. Enter on line 5 the smaller of the amount from line 8, federal Form 8814 or \$700 if you are electing to report your child's income for federal tax purposes. Enter on line 5 any charitable contribution deduction claimed in 2000 for the donation of a conservation easement that qualified for the Colorado Gross Conservation Easement Credit. Enter on line 5 any fiduciary adjustment or partnership modification which increases your federal taxable income.

LINE 8 STATE INCOME TAX REFUND SUBTRACTION. Enter on line 8 any state income tax refund you reported as income on line 10 of your federal Form 1040. Enter 0 if you filed federal form 1040 EZ or 1040A.

LINE 9 INTEREST, DIVIDEND, AND CAPITAL GAIN SUBTRACTION. Enter on line 9 the smaller of \$1,200 (\$2,400 if your filing status is married filing jointly) or the total interest, dividend and capital gain income included in the federal taxable income on line 1.

Interest and dividend income eligible for this subtraction will include amounts from line 8A or 9 of federal Form 1040, line 8A or 9 of federal Form 1040A, line 2 of federal Form 1040EZ, or line C of the federal telefile worksheet, but may not include any U.S. government interest deducted on line 10 or any non-Colorado state and local bond interest from line 3. Capital gain income eligible for this subtraction will be the amount from line 13 of federal Form 1040 or line 10 of federal Form 1040A, but may not include any Colorado source capital gain deducted on lines 13 or 14.

LINE 10 UNITED STATES GOVERNMENT INTEREST. Enter on line 10 any interest you earned during 2000 from U.S. government bonds, treasury bills and other obligations of the United States or its territories, possessions and agencies that was included in federal taxable income. Federal National Mortgage Association and Government National Mortgage Association (Fanny Mae and Ginny Mae) interest is taxable by Colorado. Dividends received

from mutual funds may not be 100% exempt. Refer to publication FYI Income 20 for further information (see page 23).

LINE 11 PENSION AND ANNUITY EXCLUSION. If you were at least 65 years old as of December 31, 2000 and you received pension or annuity income that was included in your federal taxable income or was reported on line 4 above, you may exclude the smaller of such income or \$24,000. If you were at least 55 years old, but under 65 years old, as of December 31, 2000 and you received pension or annuity income that was included in your federal taxable income or was reported on line 4 above, you may exclude the smaller of such income or \$20,000. If you were not 55 years of age as of December 31, 2000, you do not qualify for the pension exclusion unless you are receiving the pension as a secondary beneficiary (such as a widow or a dependent child) due to the death of the person who earned the pension, in which case you may exclude the smaller of such income or \$20,000.

The following types of income qualify as pension or annuity income:

- Retirement benefits which are periodic payments received as a result of personal services performed by an individual prior to retirement arising from an employer-employee relationship, service in the uniformed services of the United States, or from contributions to a retirement plan which were tax-deferred for federal income tax purposes.
- Lump-sum distributions from pension or profit sharing plans that are eligible to be reported on federal Form 4972.
- Distributions from individual retirement arrangements and self-employed retirement accounts if the distribution was not considered a premature distribution for federal income tax purposes.
- Amounts received from fully matured, privately purchased annuities.
- Federally taxable social security benefits. (For purposes of computing the pension exclusion, taxable social security benefits on a joint return shall be apportioned between the spouses in the ratio of the gross benefits earned by each. Refer to publication FYI Income 18 for further information (see page 23).

Premature distributions, regardless of the source, do not qualify for this exclusion.

LINE 12 PENSION AND ANNUITY EXCLUSION – SPOUSE.

If you are filing a joint return, enter your spouse's pension or annuity exclusion, if any, on line 12. See instruction 11 for a definition of excludible pension/annuity income. Your spouse also must qualify by age to claim the pension exclusion. Each spouse's exclusion is computed separately and no part of one spouse's \$20,000 or \$24,000 exclusion may be claimed by the other.

LINE 13 COLORADO SOURCE CAPITAL GAIN. (ACQUIRED ON OR AFTER 5/9/94) Enter on line 13, to the extent included on line 13 of federal Form 1040 or line 10 of federal Form 1040A, the amount of capital gain income earned during 2000 from:

- The sale of real or tangible property located in Colorado, **or**
- The sale of stock or an ownership interest in a Colorado company that has 50% or more of its property and payroll within Colorado,

that was acquired on or after May 9, 1994 and held continuously for at least five years prior to the date of the transaction from which the capital gains arise. If you don't know whether the company has 50% or more of its property and payroll in Colorado, you must contact that company for the information because the Department of Revenue cannot provide this information. You must keep proof that the

company meets these requirements because you may need to submit this proof to the Department of Revenue to substantiate your claim.

This subtraction can only be claimed by a taxpayer who has no overdue state tax liabilities and is not in default on any contractual obligations owed to the state or any local government within Colorado when the return is filed. You must attach an affidavit to your return attesting under penalty of perjury that it is true. (See FYI Income 15 for more information and a sample affidavit.)

LINE 14 COLORADO SOURCE CAPITAL GAIN (ACQUIRED BEFORE 5/9/94). Enter on line 14, the amount of capital gain income earned during 2000 on assets acquired prior to May, 9 1994 that meet all other requirements listed under the instructions for line 13.

LINE 15 MARRIAGE PENALTY SUBTRACTION. You can subtract an additional standard deduction on line 15 if your filing status is married filing joint, **and**

- You claimed the standard deduction on line 36 of federal Form 1040, line 22 of federal Form 1040A, line 5 of federal Form 1040EZ, or line J of the federal telefile worksheet (if this is the case, enter \$1450 on line 15), **or**
- You claimed itemized deductions on line 36 of federal Form 1040 that were less than \$8,800 but more than \$7,350 (if this is the case, enter the difference between \$8,800 and the amount of your itemized deductions on line 36; \$8,800 - _____).

This deduction eliminates the marriage penalty for Colorado taxpayers that file a joint return.

Married filing joint taxpayers that elect to claim itemized deductions of less than \$7,350 must enter \$0 on line 15. Taxpayers filing single, married filing separate, head of household, or qualified widow(er) with dependent child should enter \$0 on line 15.

LINE 16 OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME. If you received PERA or School District No. 1 retirement benefits during 2000 and you contributed to the PERA retirement fund during 1984, 1985 or 1986 or to the School District No. 1 retirement fund during 1986, you may be entitled to a subtraction for income previously taxed by Colorado. Refer to publication FYI Income 16 for further information relating to the PERA exclusion (see page 23). Enter on line 16 your distribution from a qualified state tuition program that was withdrawn for the purpose of meeting qualified higher education expenses. Do not include any amounts that were tax exempt on your federal return. Enter on line 16 any tier I or tier II railroad retirement benefits that are included in federal taxable income. Enter on line 16 your medical savings account contribution and interest, if any. Do not include any amounts which were deducted on your federal return. Refer to publication FYI Income 29 for further information (see page 23). Enter on line 16 any fiduciary adjustment or partnership modification reducing federal taxable income.

LINE 18 COLORADO TAXABLE INCOME. Line 18 is your Colorado taxable income, the amount by which line 7 exceeds line 17. Determine your tax from the tax table on pages 9 and 10 based on your Colorado taxable income. Full-year residents enter your tax on line 19, of Form 104. Part-year residents and nonresidents go to Form 104PN, page 15, for apportionment instructions.

LINE 19 TAX. Colorado residents enter your tax from the tax table. Part-year residents and nonresidents enter your tax from line Q, Form 104PN and attach Form 104PN to your return.

LINE 20 ALTERNATIVE MINIMUM TAX. If you have a federal alternative minimum tax, you probably have a Colorado alternative minimum tax. Enter on line 20 your Colorado alternative minimum

tax, if any, from line 8, Form 104AMT. Attach Form 104AMT to your return.

LINE 21 RECAPTURE OF PRIOR YEAR CREDITS. Enter on line 21 any investment tax credit or historic preservation credit claimed in prior years that must be recaptured.

LINE 23 PERSONAL CREDITS FROM FORM 104CR. Enter on line 23 the allowable personal credits from line 7, Part IV, Form 104CR.

LINE 24 ALTERNATIVE FUEL CREDITS. Enter on line 24 the allowable alternative fuel credits from Line 8(c), Part IV, Form 104CR.

LINE 25 HEALTH BENEFIT PLAN CREDIT. Enter on line 25 the health benefit plan credit from line 9(d), part IV, Form 104CR.

LINE 26 ENTERPRISE ZONE CREDITS. Enter on line 26 the allowable enterprise zone credits from line 17, Part V, Form 104CR.

LINE 27 If the amount on line 27 is more than total of lines 19 and 20, then lines 23, 24, 25 and/or 26 are incorrect and Form 104CR must be corrected to properly report the credits to be carried over to 2001.

LINE 28 NET TAX. Line 22 minus line 27. This line is repeated on the top of page 2 of Form 104 to make it easier to complete the calculations on page 2.

LINE 29 FEDERAL ADJUSTED GROSS INCOME. Enter on line 29 your federal adjusted gross income from federal Form 1040, line 33; or from federal Form 1040A, line 19; or from federal Form 1040EZ, line 4; or from the federal Telefile worksheet, line I. If you are not required to file a federal return, enter \$0. (If it is to your benefit to compute a federal adjusted gross income figure even though you are not required to file a federal return, you may do so and enter that amount on line 29.)

LINE 30 NONTAXABLE SOCIAL SECURITY INCOME. Enter on line 30 the nontaxable portion of your social security income (federal Form 1040, line 20a minus line 20b; or federal Form 1040A, line 14a minus line 14b). If you are not required to file a federal return and entered \$0 on line 29, enter the entire amount of your social security income for 2000.

LINE 32 STATE SALES TAX REFUND. All full-year Colorado residents, age 18 or older for the entire year of 2000 (born in 1981 or earlier) are eligible to receive the State Sales Tax Refund. Full-year residents under the age of 18 qualify for the refund only if they are required to file a Colorado return because of a federal requirement to file or to obtain a refund of wage withholding. **Part-year and nonresidents of Colorado DO NOT qualify.** See page 5 for further information.

LINE 33 COLORADO INCOME TAX WITHHELD. Enter on line 33 the total amount shown as Colorado tax withheld on your W-2 (wage withholding forms), W2-G or 1099 Forms. Be sure to attach these forms to the front of your return. **Attach W-2's, W2-G's or 1099's only if they report Colorado income tax withheld.** Do not claim tax withheld for the federal government, other states or any city. Amounts withheld from Colorado real estate sales by nonresidents, from non resident beneficiaries, or from Colorado partnership/S corporation income of nonresidents should be included as estimated tax payments on line 34.

LINE 34 ESTIMATED TAX PAYMENTS AND CREDITS. Enter on line 34 any estimated tax payments you made for 2000, that part of your 1999 overpayment, if any, that you applied to 2000, and any amount you paid with your 2000 extension of time for filing

voucher. Include amounts withheld on Colorado real estate sales on Form DR 1079, amounts paid in for nonresident beneficiaries on Form 104 BEP, and amounts paid in for nonresident partners or shareholders on Form DR 0108.

LINES 35-37 CHILD TAX CREDIT, FAMILY HOME CARE OPERATOR CHILD TAX CREDIT, AND CHILD CARE CREDIT Enter on lines 35, 36, and 37 the child care/child tax credits from part I of Form 104CR. In order to qualify for these credits, your federal adjusted gross income must be \$64,000 or less and you must have qualified for and claimed the federal child care credit or child tax credit.

LINE 38 EARNED INCOME CREDIT. Enter the amount of your earned income credit from line 2(b), Part II, Form 104CR.

LINE 39 GROSS CONSERVATION EASEMENT CREDIT. Enter on line 39 the gross conservation easement credit from line 3, part III, Form 104CR

LINE 40 HEALTH CARE PROFESSIONAL CREDIT. Enter on line 40 the health care professional credit from line 4(c), part III, Form 104CR.

LINE 42 OVERPAYMENT. If line 41 is larger than line 28, subtract the amount on line 28 from the amount on line 41 and enter the difference on line 42. This is the amount Colorado owes you. If line 28 is larger than line 42, proceed to line 51.

LINE 43 CREDIT TO 2001 ESTIMATED TAX. Enter on line 43 the amount of overpayment of tax, if any, you want to have applied toward your 2001 estimated tax.

LINES 44-48 VOLUNTARY CONTRIBUTIONS. Enter the amounts, if any, you wish to contribute to the designated funds. (See page 22 for more information on these programs.)

LINE 50 REFUND. The amount on line 50 is the amount that will be refunded.

LINES 51-54 TAX TO PAY. If line 28 is more than line 41, you have additional tax to pay. Subtract line 41 from line 28 and enter the difference on line 54. This is the amount of tax you owe. Write your social security number on your check.

PLEASE DO NOT SEND CASH

If you have a balance of tax due and wish to make a contribution to any of the Colorado charitable funds, enter the amount(s) on line 44, 45, 46, 47 and/or 48 and increase your balance due, line 54, by the amount of the contribution(s).

A delinquent payment penalty (line 51) will be due if the balance due is not paid by April 16, 2001, unless a valid extension exists with a proper 90% prepayment. Calculate the penalty at the rate of 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

Interest (line 52) is due on any balance of tax due from April 16, 2001 at the rate of 10% (13% if we bill you and you do not pay within 30 days).

If you owe an estimated tax penalty, (line 53) attach a copy of Form 204 to your return. Farmers may avoid the underestimation charge by filing their returns on or before March 1, 2001.

Enter the total amount owed, including penalty and interest due from lines 51, 52 and 53, on line 54.

Enter your Colorado driver license or a Colorado ID number only if it is required to prove residency for the state sales tax refund.

COLORADO INCOME TAX TABLE

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from line 18, Form 104. Then read across to the tax column and enter this amount on line 19, Form 104. Part-year residents and nonresidents enter tax on line P, Form 104PN.

TAXABLE INCOME		TAX	TAXABLE INCOME		TAX	9,800	9,900	456	15,300	15,400	711	20,800	20,900	965
Over	But not over		Over	But not over		9,900	10,000	461	15,400	15,500	715	20,900	21,000	970
			Over	But not over		10,000	10,100	465	15,500	15,600	720	21,000	21,100	975
0	10	0	4,600	4,700	215	10,100	10,200	470	15,600	15,700	725	21,100	21,200	979
10	30	1	4,700	4,800	220	10,200	10,300	475	15,700	15,800	729	21,200	21,300	984
30	50	2	4,800	4,900	225	10,300	10,400	479	15,800	15,900	734	21,300	21,400	989
50	75	3	4,900	5,000	229	10,400	10,500	484	15,900	16,000	738	21,400	21,500	993
75	100	4	5,000	5,100	234	10,500	10,600	488	16,000	16,100	743	21,500	21,600	998
100	200	7	5,100	5,200	238	10,600	10,700	493	16,100	16,200	748	21,600	21,700	1,002
200	300	12	5,200	5,300	243	10,700	10,800	498	16,200	16,300	752	21,700	21,800	1,007
300	400	16	5,300	5,400	248	10,800	10,900	502	16,300	16,400	757	21,800	21,900	1,012
400	500	21	5,400	5,500	252	10,900	11,000	507	16,400	16,500	762	21,900	22,000	1,016
500	600	25	5,500	5,600	257	11,000	11,100	512	16,500	16,600	766	22,000	22,100	1,021
600	700	30	5,600	5,700	262	11,100	11,200	516	16,600	16,700	771	22,100	22,200	1,026
700	800	35	5,700	5,800	266	11,200	11,300	521	16,700	16,800	776	22,200	22,300	1,030
800	900	39	5,800	5,900	271	11,300	11,400	526	16,800	16,900	780	22,300	22,400	1,035
900	1,000	44	5,900	6,000	275	11,400	11,500	530	16,900	17,000	785	22,400	22,500	1,039
1,000	1,100	49	6,000	6,100	280	11,500	11,600	535	17,000	17,100	789	22,500	22,600	1,044
1,100	1,200	53	6,100	6,200	285	11,600	11,700	539	17,100	17,200	794	22,600	22,700	1,049
1,200	1,300	58	6,200	6,300	289	11,700	11,800	544	17,200	17,300	799	22,700	22,800	1,053
1,300	1,400	63	6,300	6,400	294	11,800	11,900	549	17,300	17,400	803	22,800	22,900	1,058
1,400	1,500	67	6,400	6,500	299	11,900	12,000	553	17,400	17,500	808	22,900	23,000	1,063
1,500	1,600	72	6,500	6,600	303	12,000	12,100	558	17,500	17,600	813	23,000	23,100	1,067
1,600	1,700	76	6,600	6,700	308	12,100	12,200	563	17,600	17,700	817	23,100	23,200	1,072
1,700	1,800	81	6,700	6,800	313	12,200	12,300	567	17,700	17,800	822	23,200	23,300	1,076
1,800	1,900	86	6,800	6,900	317	12,300	12,400	572	17,800	17,900	826	23,300	23,400	1,081
1,900	2,000	90	6,900	7,000	322	12,400	12,500	576	17,900	18,000	831	23,400	23,500	1,086
2,000	2,100	95	7,000	7,100	326	12,500	12,600	581	18,000	18,100	836	23,500	23,600	1,090
2,100	2,200	100	7,100	7,200	331	12,600	12,700	586	18,100	18,200	840	23,600	23,700	1,095
2,200	2,300	104	7,200	7,300	336	12,700	12,800	590	18,200	18,300	845	23,700	23,800	1,100
2,300	2,400	109	7,300	7,400	340	12,800	12,900	595	18,300	18,400	850	23,800	23,900	1,104
2,400	2,500	113	7,400	7,500	345	12,900	13,000	600	18,400	18,500	854	23,900	24,000	1,109
2,500	2,600	118	7,500	7,600	350	13,000	13,100	604	18,500	18,600	859	24,000	24,100	1,114
2,600	2,700	123	7,600	7,700	354	13,100	13,200	609	18,600	18,700	863	24,100	24,200	1,118
2,700	2,800	127	7,700	7,800	359	13,200	13,300	613	18,700	18,800	868	24,200	24,300	1,123
2,800	2,900	132	7,800	7,900	363	13,300	13,400	618	18,800	18,900	873	24,300	24,400	1,127
2,900	3,000	137	7,900	8,000	368	13,400	13,500	623	18,900	19,000	877	24,400	24,500	1,132
3,000	3,100	141	8,000	8,100	373	13,500	13,600	627	19,000	19,100	882	24,500	24,600	1,137
3,100	3,200	146	8,100	8,200	377	13,600	13,700	632	19,100	19,200	887	24,600	24,700	1,141
3,200	3,300	150	8,200	8,300	382	13,700	13,800	637	19,200	19,300	891	24,700	24,800	1,146
3,300	3,400	155	8,300	8,400	387	13,800	13,900	641	19,300	19,400	896	24,800	24,900	1,151
3,400	3,500	160	8,400	8,500	391	13,900	14,000	646	19,400	19,500	901	24,900	25,000	1,155
3,500	3,600	164	8,500	8,600	396	14,000	14,100	651	19,500	19,600	905	25,000	25,100	1,160
3,600	3,700	169	8,600	8,700	400	14,100	14,200	655	19,600	19,700	910	25,100	25,200	1,164
3,700	3,800	174	8,700	8,800	405	14,200	14,300	660	19,700	19,800	914	25,200	25,300	1,169
3,800	3,900	178	8,800	8,900	410	14,300	14,400	664	19,800	19,900	919	25,300	25,400	1,174
3,900	4,000	183	8,900	9,000	414	14,400	14,500	669	19,900	20,000	924	25,400	25,500	1,178
4,000	4,100	188	9,000	9,100	419	14,500	14,600	674	20,000	20,100	928	25,500	25,600	1,183
4,100	4,200	192	9,100	9,200	424	14,600	14,700	678	20,100	20,200	933	25,600	25,700	1,188
4,200	4,300	197	9,200	9,300	428	14,700	14,800	683	20,200	20,300	938	25,700	25,800	1,192
4,300	4,400	201	9,300	9,400	433	14,800	14,900	688	20,300	20,400	942	25,800	25,900	1,197
4,400	4,500	206	9,400	9,500	438	14,900	15,000	692	20,400	20,500	947	25,900	26,000	1,201
4,500	4,600	211	9,500	9,600	442	15,000	15,100	697	20,500	20,600	951	26,000	26,100	1,206

WORKSHEET FOR TAXABLE INCOMES OVER \$50,000		
Colorado Taxable Income from line 18, Form 104	\$.00
Multiply by 4.63%		X .0463
COLORADO TAX	\$.00

2000 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

RESIDENCY (13) ☐ **FULL-YEAR RESIDENT(S)**
STATUS (53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
(CHECK ONE) (or resident, part-year, nonresident combinations)
For calendar year **2000** or fiscal year _____

NAME AND ADDRESS
Please use pre-addressed label or print clearly.

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ☐

LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER	
Yourself			
Spouse, if joint			
Address		Your telephone number ()	
City	State	ZIP Code	ROUND TO THE NEAREST DOLLAR

ATTACH W-2, W2-G, AND 1099 FORMS HERE
(only if Colorado Tax withheld is reported on the form)

1 ENTER AMOUNT from federal Form 1040, line 39; or from federal Form 1040 A, line 25; or from federal Form 1040 EZ, line 6; or from the federal Telefile worksheet, line K (Federal Taxable Income)	1		.00
ADDITIONS TO FEDERAL TAXABLE INCOME			
2 Enter amount of the state income tax deduction, if any, you claimed on Schedule A of your federal Form 1040, line 5	2		.00
3 Non-Colorado state and local bond interest	3		.00
4 Lump-sum distributions from a pension or profit sharing plan	4		.00
5 Other additions, explain:	5		.00
6 Total of lines 2, 3, 4 and 5	6		.00
7 Total of lines 1 and 6	7		.00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

8 Enter the amount of state income tax refund, if any, you reported on line 10 of your federal Form 1040	8		.00
9 Interest, Dividend and Capital Gain	9		.00
10 United States government interest	10		.00
11 Pension-annuity exclusion, taxpayer	11		.00
12 Pension-annuity exclusion, spouse	12		.00
13 Colorado source capital gain (Assets acquired on or after 5/9/94)	13		.00
14 Colorado source capital gain (Assets acquired before 5/9/94)	14		.00
15 Marriage Penalty subtraction	15		.00
16 Other subtractions, explain:	16		.00
17 Total of lines 8, 9, 10, 11, 12, 13, 14, 15 and 16	17		.00
18 COLORADO TAXABLE INCOME , line 7 minus line 17	18		.00

GO TO THE TAX TABLE ON PAGES 9 AND 10 WITH YOUR TAXABLE INCOME FROM LINE 18 TO FIND YOUR TAX.

PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN. FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 19.

19 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line Q, Form 104PN	19		.00
20 Alternative minimum tax from Form 104AMT	20		.00
21 Recapture of prior year credits	21		.00
22 Total of lines 19, 20 and 21	22		.00
23 Personal Credits from line 7, Form 104 CR	23		.00
24 Alternative Fuel Credits from line 8(c), Form 104 CR	24		.00
25 Health Benefit Plan Credit from line 9(d), Form 104 CR	25		.00
26 Enterprise Zone Credits from line 17, Form 104 CR	26		.00
27 Total of lines 23, 24, 25 and 26, (if more than the total of lines 19 and 20, see line 27 instructions)	27		.00
28 Net tax, line 22 minus line 27	28		.00

INCOME TAX AND CREDITS
ATTACH CHECK OR MONEY ORDER HERE

		28 Amount from line 28 on front of form (Net Tax)	28	.00																					
STATE SALES TAX REFUND	29 Enter the amount from federal Form 1040, line 33; or from federal Form 1040A, line 19; 1040EZ, line 4; or from the federal Telefile worksheet, line I (Federal Adjusted Gross Income). If you are not required to file a federal return, enter \$0	•29		.00																					
	30 Nontaxable Social Security Income	•30		.00																					
	31 Total of lines 29 and 30	31		.00																					
	32 STATE SALES TAX REFUND For full-year Colorado residents age 18 or older for all of 2000 or full-year residents under 18 who are required to file a return. Return must be filed by April 16, 2001 to claim this credit. (See instructions on page 5 if filing under extension)																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">If line 31 is:</td> <td style="width: 12.5%;">\$26,000 or less</td> <td style="width: 12.5%;">\$26,001-\$53,000</td> <td style="width: 12.5%;">\$53,001-\$78,000</td> <td style="width: 12.5%;">\$78,001-\$103,000</td> <td style="width: 12.5%;">\$103,001-\$126,000</td> <td style="width: 12.5%;">\$126,001 or more</td> </tr> <tr> <td>Single Filers Enter</td> <td>\$182</td> <td>\$245</td> <td>\$288</td> <td>\$325</td> <td>\$363</td> <td>\$574</td> </tr> <tr> <td>Joint Filers Enter</td> <td>\$364</td> <td>\$490</td> <td>\$576</td> <td>\$650</td> <td>\$726</td> <td>\$1,148</td> </tr> </table>				If line 31 is:	\$26,000 or less	\$26,001-\$53,000	\$53,001-\$78,000	\$78,001-\$103,000	\$103,001-\$126,000	\$126,001 or more	Single Filers Enter	\$182	\$245	\$288	\$325	\$363	\$574	Joint Filers Enter	\$364	\$490	\$576	\$650	\$726	\$1,148
	If line 31 is:	\$26,000 or less	\$26,001-\$53,000	\$53,001-\$78,000	\$78,001-\$103,000	\$103,001-\$126,000	\$126,001 or more																		
	Single Filers Enter	\$182	\$245	\$288	\$325	\$363	\$574																		
	Joint Filers Enter	\$364	\$490	\$576	\$650	\$726	\$1,148																		
		•32		.00																					
	PREPAYMENTS AND REFUNDABLE CREDITS	33 COLORADO INCOME TAX WITHHELD from wages and winnings	•33		.00																				
34 ESTIMATED TAX payments and credits; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp income		•34		.00																					
35 Child Tax Credit from line 1(g), Form 104 CR		•35		.00																					
36 Family home care operator child tax credit from line 1(h), Form 104 CR		•36		.00																					
37 Child care credit from line 1(j), Form 104 CR		•37		.00																					
38 Earned Income Credit from line 2(b), Form 104 CR		•38		.00																					
39 Gross conservation easement credit from line 3, Form 104 CR		•39		.00																					
40 Health care professional credit from line 4(c), Form 104 CR		•40		.00																					
41 Total of 32, 33, 34, 35, 36, 37, 38, 39 and 40		41		.00																					
42 If line 41 exceeds line 28, enter your overpayment		42		.00																					
VOLUNTARY CONTRIBUTIONS	43 Amount on line 42 you want credited to your 2001 Estimated Tax	•43		.00																					
	ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:																								
	44 The Colorado Nongame and Endangered Wildlife Fund	•44		.00																					
	45 The Colorado Domestic Abuse Fund	•45		.00																					
	46 The Colorado Homeless Prevention Activities Fund	•46		.00																					
	47 The Colorado Child Care Improvement Fund	•47		.00																					
	48 The Special Olympics Colorado Fund	•48		.00																					
REFUND OR AMOUNT OWED	49 Total of lines 43, 44, 45, 46, 47 and 48	49		.00																					
	50 Line 42 minus line 49. This is your REFUND	•50		.00																					
	AMOUNT OWED																								
	51 Penalty, also include on line 54 if applicable	•51		.00																					
	52 Interest, also include on line 54 if applicable	•52		.00																					
	53 Estimated Tax Penalty, also include on line 54 if applicable	•53		.00																					
	54 If amount on line 28 exceeds amount on line 41, enter the amount you owe. Include amounts entered as voluntary contributions on lines 43 through 48, if any	•54		.00																					
MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE. TO ENSURE YOU RECEIVE CREDIT FOR YOUR PAYMENT, WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR CHECK. PLEASE DO NOT SEND CASH.																									
SIGN YOUR RETURN	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.																								
	Your Signature	Date	Spouse's Signature. If joint return, BOTH must sign.	Date																					
	Colorado Driver License or Colorado ID Number	Year of Birth	Spouse's Colorado Driver License or Colorado ID Number	Year of Birth																					

MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005
OR FILE OVER THE INTERNET AT: www.netfile.state.co.us

2000 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

RESIDENCY (13) ☐ **FULL-YEAR RESIDENT(S)**
STATUS (53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
(CHECK ONE) (or resident, part-year, nonresident combinations)
For calendar year **2000** or fiscal year _____

NAME AND ADDRESS
Please use pre-addressed
label or print clearly.

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ☐

LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER	
Yourself			
Spouse, if joint			
Address		Your telephone number ()	
City	State	ZIP Code	ROUND TO THE NEAREST DOLLAR

**ATTACH W-2, W2-G, AND 1099
FORMS HERE**
(only if Colorado Tax withheld
is reported on the form)

1 ENTER AMOUNT from federal Form 1040, line 39; or from federal Form 1040 A, line 25; or from federal Form 1040 EZ, line 6; or from the federal Telefile worksheet, line K (Federal Taxable Income)	1		.00
ADDITIONS TO FEDERAL TAXABLE INCOME			
2 Enter amount of the state income tax deduction, if any, you claimed on Schedule A of your federal Form 1040, line 5	2		.00
3 Non-Colorado state and local bond interest	3		.00
4 Lump-sum distributions from a pension or profit sharing plan	4		.00
5 Other additions, _____ explain:	5		.00
6 Total of lines 2, 3, 4 and 5	6		.00
7 Total of lines 1 and 6	7		.00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

8 Enter the amount of state income tax refund, if any, you reported on line 10 of your federal Form 1040	8		.00
9 Interest, Dividend and Capital Gain	9		.00
10 United States government interest	10		.00
11 Pension-annuity exclusion, taxpayer	11		.00
12 Pension-annuity exclusion, spouse	12		.00
13 Colorado source capital gain (Assets acquired on or after 5/9/94)	13		.00
14 Colorado source capital gain (Assets acquired before 5/9/94)	14		.00
15 Marriage Penalty subtraction	15		.00
16 Other subtractions, _____ explain:	16		.00
17 Total of lines 8, 9, 10, 11, 12, 13, 14, 15 and 16	17		.00
18 COLORADO TAXABLE INCOME , line 7 minus line 17	18		.00

GO TO THE TAX TABLE ON PAGES 9 AND 10 WITH YOUR TAXABLE INCOME FROM LINE 18 TO FIND YOUR TAX.

PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN. FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 19.

19 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line Q, Form 104PN	19		.00
20 Alternative minimum tax from Form 104AMT	20		.00
21 Recapture of prior year credits	21		.00
22 Total of lines 19, 20 and 21	22		.00
23 Personal Credits from line 7, Form 104 CR	23		.00
24 Alternative Fuel Credits from line 8(c), Form 104 CR	24		.00
25 Health Benefit Plan Credit from line 9(d), Form 104 CR	25		.00
26 Enterprise Zone Credits from line 17, Form 104 CR	26		.00
27 Total of lines 23, 24, 25 and 26, (if more than the total of lines 19 and 20, see line 27 instructions)	27		.00
28 Net tax, line 22 minus line 27	28		.00

**INCOME TAX AND
CREDITS**
**ATTACH CHECK OR
MONEY ORDER HERE**

		28 Amount from line 28 on front of form (Net Tax)	28	.00																				
STATE SALES TAX REFUND	29 Enter the amount from federal Form 1040, line 33; or from federal Form 1040A, line 19; 1040EZ, line 4; or from the federal Telefile worksheet, line I (Federal Adjusted Gross Income). If you are not required to file a federal return, enter \$0	•29		.00																				
	30 Nontaxable Social Security Income	•30		.00																				
	31 Total of lines 29 and 30	31		.00																				
	32 STATE SALES TAX REFUND For full-year Colorado residents age 18 or older for all of 2000 or full-year residents under 18 who are required to file a return. Return must be filed by April 16, 2001 to claim this credit. (See instructions on page 5 if filing under extension)																							
	<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <tr> <td style="width: 15%;">If line 31 is:</td> <td style="width: 12.5%;">\$26,000 or less</td> <td style="width: 12.5%;">\$26,001-\$53,000</td> <td style="width: 12.5%;">\$53,001-\$78,000</td> <td style="width: 12.5%;">\$78,001-\$103,000</td> <td style="width: 12.5%;">\$103,001-\$126,000</td> <td style="width: 12.5%;">\$126,001 or more</td> </tr> <tr> <td>Single Filers Enter</td> <td>\$182</td> <td>\$245</td> <td>\$288</td> <td>\$325</td> <td>\$363</td> <td>\$574</td> </tr> <tr> <td>Joint Filers Enter</td> <td>\$364</td> <td>\$490</td> <td>\$576</td> <td>\$650</td> <td>\$726</td> <td>\$1,148</td> </tr> </table>				If line 31 is:	\$26,000 or less	\$26,001-\$53,000	\$53,001-\$78,000	\$78,001-\$103,000	\$103,001-\$126,000	\$126,001 or more	Single Filers Enter	\$182	\$245	\$288	\$325	\$363	\$574	Joint Filers Enter	\$364	\$490	\$576	\$650	\$726
If line 31 is:	\$26,000 or less	\$26,001-\$53,000	\$53,001-\$78,000	\$78,001-\$103,000	\$103,001-\$126,000	\$126,001 or more																		
Single Filers Enter	\$182	\$245	\$288	\$325	\$363	\$574																		
Joint Filers Enter	\$364	\$490	\$576	\$650	\$726	\$1,148																		
PREPAYMENTS AND REFUNDABLE CREDITS	33 COLORADO INCOME TAX WITHHELD from wages and winnings	•33		.00																				
	34 ESTIMATED TAX payments and credits; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp income	•34		.00																				
	35 Child Tax Credit from line 1(g), Form 104 CR	•35		.00																				
	36 Family home care operator child tax credit from line 1(h), Form 104 CR	•36		.00																				
	37 Child care credit from line 1(j), Form 104 CR	•37		.00																				
	38 Earned Income Credit from line 2(b), Form 104 CR	•38		.00																				
	39 Gross conservation easement credit from line 3, Form 104 CR	•39		.00																				
	40 Health care professional credit from line 4(c), Form 104 CR	•40		.00																				
	41 Total of 32, 33, 34, 35, 36, 37, 38, 39 and 40	41		.00																				
	42 If line 41 exceeds line 28, enter your overpayment	42		.00																				
VOLUNTARY CONTRIBUTIONS	43 Amount on line 42 you want credited to your 2001 Estimated Tax	•43		.00																				
	ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:																							
	44 The Colorado Nongame and Endangered Wildlife Fund	•44		.00																				
	45 The Colorado Domestic Abuse Fund	•45		.00																				
	46 The Colorado Homeless Prevention Activities Fund	•46		.00																				
	47 The Colorado Child Care Improvement Fund	•47		.00																				
	48 The Special Olympics Colorado Fund	•48		.00																				
REFUND OR AMOUNT OWED	49 Total of lines 43, 44, 45, 46, 47 and 48	49		.00																				
	50 Line 42 minus line 49. This is your REFUND	•50		.00																				
	AMOUNT OWED																							
	51 Penalty, also include on line 54 if applicable	•51		.00																				
	52 Interest, also include on line 54 if applicable	•52		.00																				
	53 Estimated Tax Penalty, also include on line 54 if applicable	•53		.00																				
	54 If amount on line 28 exceeds amount on line 41, enter the amount you owe. Include amounts entered as voluntary contributions on lines 43 through 48, if any	•54		.00																				
MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE. TO ENSURE YOU RECEIVE CREDIT FOR YOUR PAYMENT, WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR CHECK. PLEASE DO NOT SEND CASH.																								
SIGN YOUR RETURN	<i>Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.</i>																							
	Your Signature	Date	Spouse's Signature. If joint return, BOTH must sign.	Date																				
	Colorado Driver License or Colorado ID Number	Year of Birth	Spouse's Colorado Driver License or Colorado ID Number	Year of Birth																				

MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005
 OR FILE OVER THE INTERNET AT: www.netfile.state.co.us

FORM 104PN - PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2000

Taxpayer's Name	Social Security Number
(a) Taxpayer is (check one): <input type="checkbox"/> Full-Year Resident; <input type="checkbox"/> Full-Year Nonresident; <input type="checkbox"/> Part-Year Resident from ____/00 to ____/00.	
(b) Spouse is (check one): <input type="checkbox"/> Full-Year Resident; <input type="checkbox"/> Full-Year Nonresident; <input type="checkbox"/> Part-Year Resident from ____/00 to ____/00.	

HOW THIS FORM WORKS. Use this form if you and/or your spouse are a part-year resident or a nonresident of Colorado. It will determine what percentage of your income was earned in Colorado or was earned while you were a Colorado resident. Since the tax amount you get from the tax table is calculated on your total income for the year including income not taxable by Colorado, this percentage will reduce the tax amount so you are only taxed on your Colorado source income. Simply follow the four steps on the front and back of this form.

STEP ONE. Check the part-year resident/nonresident box at the top of Form 104. Complete lines 1 through 18 of Form 104. Using the Colorado taxable income on line 18 of Form 104, find the tax from the tax tables. Enter that tax on line P of Form 104PN.

STEP TWO. COMPLETE THE FEDERAL COLUMN. Complete lines A through J of the federal column using the information from your

2000 federal income tax return. Line H will be the same as line 22 of your federal Form 1040, line 15 of your federal Form 1040A, or line 4 of your federal Form 1040EZ. Line I will be the same as line 32 of your federal Form 1040 or line 18 of your federal Form 1040A. Line J will be the same as line 33 of your federal Form 1040, line 19 of your federal Form 1040A, or line 4 of your federal Form 1040EZ. Enter on line K the total amounts you entered on lines 3, 4, and 5 (excluding any conservation easement deduction) of your Colorado Form 104. Enter on line M the amount you entered on line 8, 9, 10, 11, 12, 13, 14 and 16 of your Colorado Form 104.

Note: Your federal itemized deductions, standard deduction, and personal deduction are **not** entered on this form since you are calculating only the **percentage** of income taxable by Colorado. The federal taxable income on line 1 of Form 104 already gives you the benefit of these deductions. *(Steps three and four on reverse side)*

ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR		FEDERAL COLUMN		COLORADO COLUMN	
A. Wages, salaries, tips, etc.	A.		.00		.00
B. Interest and dividends	B.		.00		.00
C. Business and/or farm income or (loss)	C.		.00		.00
D. Gains or (losses) from the sale or exchange of assets	D.		.00		.00
E. Taxable IRA, pension and annuities, social security	E.		.00		.00
F. Federal Schedule E income (rents, royalties, partnerships, estates, trusts, etc).	F.		.00		.00
G. Other income, list	G.		.00		.00
H. Total income, add lines A through G	H.		.00		.00
I. Federal adjustments, list					
.....	I.		.00		.00
J. Adjusted gross income, line H minus line I	J.		.00		.00
K. Additions to federal adjusted gross income	K.		.00		.00
L. Total of lines J and K	L.		.00		.00
M. Subtractions from federal adjusted gross income	M.		.00		.00
N. Modified adjusted gross income, line L minus line M	N.		.00		.00
O. Amount on line N, Colorado column, divided by amount on line N, federal column	O.			%	
P. Tax from tax table based on income reported on Form 104 , line 18	P.				.00
Q. Apportioned tax, amount on line P multiplied by the percentage on line O. Enter here and on line 19, Form 104	Q.				.00

ATTACH THIS FORM TO YOUR COMPLETED INCOME TAX RETURN, FORM 104

STEP THREE. COMPLETE THE COLORADO COLUMN of Form 104PN according to the following instructions. The Colorado column will generally include income from the federal column that was earned in Colorado or was earned from Colorado sources. In the case of a joint return when one spouse is a full-year resident and the other is not, the resident spouse should enter his or her entire income and adjustments in the Colorado column and add in the Colorado income and adjustments of the other spouse. Instruction letters below correspond to line letters on form 104PN. Do not include anything in lines A through N of the Colorado Column that is not included in the federal column. If you have entered an amount in the federal column on any line, the instructions below will explain what amount to enter in the Colorado column.

PART-YEAR RESIDENT INSTRUCTIONS	NONRESIDENT INSTRUCTIONS
<p>A. Part-year residents enter wages, salaries, etc. earned during that part of the year you were a Colorado resident. Enter moving expense reimbursement if you are moving into Colorado, not if you are moving out.</p> <p>B. Part-year residents enter interest earned and dividends received during that part of the year you were a Colorado resident.</p> <p>C. Part-year residents enter the business or farm income earned during that part of the year you were a Colorado resident.</p> <p>D. Part-year residents enter the gain or loss realized during that part of the year you were a Colorado resident.</p> <p>E. Part-year residents report IRA distributions, pension or annuity benefits or taxable social security benefits included in federal income and received during that part of the year you were a Colorado resident.</p> <p>F. Part-year residents report the rent and royalty income received or credited to your account during that part of the year you were a Colorado resident. Report partnership, S corporation, and fiduciary income apportioned based on the number of days of Colorado residency during the corporation, partnership or fiduciary tax year.</p> <p>G. Part-year residents report any other income earned or received during that part of the year you were a Colorado resident.</p> <p>I. The IRA deduction, the medical savings account deduction, the self-employment tax, the self-employed health insurance deduction, the SEP and the SIMPLE deduction are allowed in the ratio of Colorado wages or self-employment income to total wages or self-employment income. Alimony and the student loan interest deduction are allowed in the Colorado to federal total income (line H) ratio. Part-year residents may claim penalty paid on early withdrawal while a Colorado resident. Enter moving expenses if you are moving into Colorado, not if you are moving out.</p> <p>K. Enter any non-Colorado state or local bond interest earned while a Colorado resident, and any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. Do not include any state income tax deduction addback modification, and any charitable contribution addback due to the donation of a Colorado conservation easement on line K.</p> <p>M. Enter the state income tax refund subtraction, the interest dividend and capital gain subtraction, the federal interest subtraction, the pension exclusion, the Colorado capital gain subtractions, and the PERA or School District Number One retirement subtraction to the extent the income is included as Colorado income on line J. Do not include any marriage penalty subtraction on line M.</p>	<p>A. Nonresidents enter wages, salaries, etc. earned while working in Colorado.</p> <p>B. Nonresidents enter nothing on line B.</p> <p>C. Nonresidents report the net profit from Colorado operations.</p> <p>D. Nonresidents report the gain or loss realized from property located in Colorado.</p> <p>E. Nonresidents report nothing on line E.</p> <p>F. Nonresidents report the income from Colorado sources.</p> <p>G. Nonresidents report any other income from Colorado sources.</p> <p>I. The IRA deduction, the medical savings account deduction, the self employment tax, the self-employed health insurance deduction, the SEP and the SIMPLE deduction are allowed in the ratio of Colorado wages or self-employment income to total wages or self-employment income. Alimony and the student loan interest deduction are allowed in the Colorado to federal total income (line H) ratio. Nonresidents may not claim the penalty for early withdrawal.</p> <p>K. Do not include any state income tax deduction addback modification or any charitable contribution addback due to the donation of a Colorado conservation easement on line K.</p> <p>M. Enter the state income tax refund subtraction, the capital gain portion of the interest dividend and capital gain subtraction, and the Colorado capital gain subtractions to the extent the income is reported as Colorado income on line J. Do not include any marriage penalty subtraction on line M.</p>

STEP FOUR. CALCULATE YOUR TAX

- O. The Colorado percentage is determined by dividing the Colorado adjusted gross income (line N, Colorado column) by the modified federal adjusted gross income (line N, federal column). Enter the Colorado percentage on line O. If the amount on line N of the Colorado column is larger than the amount on line N of the federal column, the percentage on line O will be more than 100%.
- P. Enter on line P the tax from the tax table based on the Colorado taxable income on line 18 of your Colorado tax return, Form 104.
- Q. Your Colorado tax will be the amount on line P multiplied by the percentage on line O. Enter your tax on line Q of this form and on line 19, Form 104.

Part IV - Personal Credits - continued**6 Other Personal Credits—**

(a) Child Care Credit Carryover	6(a)		.00
(b) Colorado Minimum Tax Credit	6(b)		.00
(c) Historic Property Preservation Credit	6(c)		.00
(d) Child Care Center Investment Credit	6(d)		.00
(e) Employer Child Care Facility Investment Credit	6(e)		.00
(f) School-To-Career Investment Credit	6(f)		.00
(g) Colorado Works Program Credit	6(g)		.00
(h) Child Care Contribution Credit	6(h)		.00
(i) Rural Technology Enterprise Zone Credit	6(i)		.00
(j) Long Term Care Insurance Credit	6(j)		.00
(k) Contaminated Land Redevelopment Credit	6(k)		.00
(l) Total of Lines 6(a) through 6(k)	6(l)		.00

7 Total personal credits, add lines 5(g) and 6(l). Enter here and on line 23, Form 104 **7** .00

(a) Alternative Fuel Vehicle Credit	8(a)		.00
(b) Alternative Fuel Refueling Facility Credit	8(b)		.00

(c) **Total Alternative Fuel Credits**-Add lines 8(a) and 8(b). Enter here and on line 24 of Form 104 **8(c)** .00

9 Health Benefit Plan Credit

(a) Premium Paid for a qualifying benefit plan	9(a)		.00
(b) Maximum Credit	9(b)	\$500	.00
(c) Total of lines 19 and 20, Form 104	9(c)		.00

(d) **Health Benefit Plan Credit**, enter the smaller of lines 9(a), 9(b) or 9(c) enter here and on line 25 of Form 104 **9(d)** .00

If the total of lines 7, 8(c), 9(d) and 17 on this Form 104CR exceeds the total of lines 19 and 20 Form 104, see the limitation at the bottom of this form.

Part V - Enterprise Zone Credits

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and attach a copy of the corporation or partnership certification.

Name	Ownership %	Account Number
------	-------------	----------------

10 Enterprise zone credits carried over from 1999, attach schedule	10		.00
11 Enterprise zone investment credit	11		.00
12 Enterprise zone new business facility employee credit	12		.00
13 Enterprise zone agricultural employee processing credit	13		.00
14 Enterprise zone employee health insurance credit	14		.00
15 Contribution to enterprise zone administrator credit	15		.00
16 Other enterprise zone credits, attach explanation	16		.00
17 Total enterprise zone credits, add lines 10 through 16. Enter here and on line 26, Form 104.	17		.00

If the total of lines 7, 8(c), 9(d) and 17 on this Form 104CR exceeds the totals of lines 19 and 20 Form 104, see the limitation at the bottom of this form.

Credits to be carried over to 2001:

LIMITATION: The total credits you claim on lines 7, 8(c), 9(d) and 17 of this form 104CR may not exceed the total tax on lines 19 and 20 of your income tax return, Form 104. If you have excess credits, you must choose which credits you are going to use against your 2000 tax and enter those amounts on line 23, 24, 25 and/or 26 of Form 104. Most unused 2000 credits may be carried over to and claimed on your 2001 Colorado income tax return.

ATTACH THIS FORM TO YOUR COMPLETED INCOME TAX RETURN FORM 104

INSTRUCTIONS FOR FORM 104CR

1 CHILD CARE/CHILD TAX CREDITS. If, during 2000, you were a Colorado resident, if your federal adjusted gross income was not more than \$64,000, and if you claim a child care credit or child tax credit on your 2000 federal income tax return, you may claim a Colorado child care/child tax credit. The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. The Colorado child tax credit is allowed only for children 5 years of age or under as of December 31, 2000. The family home care operators child tax credit is allowed only for children of a family home care operator, who are at least 6 but not yet 13 years of age (born 1988-1994) as of December 31, 2000. A family home care facility is defined as a facility for child care in a place of residence of a family or person for the purpose of providing less than 24 hour care for children who are not related to the head of such home.

1(a) Enter the federal adjusted gross income from federal Form 1040, line 33, or from federal Form 1040A, line 19.

1(b) Enter the federal tax from federal Form 1040, line 40, or from federal Form 1040A, line 26. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 1(j). You will generally not qualify for the child tax credit either and must enter \$0 on lines 1(g) and 1(h) unless you were able to claim the additional child tax credit on federal Form 8812. If you did claim the additional child tax credit on the federal return, enter on line 1(b) the amount from line 5 of federal Form 8812. You are then eligible for the child tax credits on lines 1(g) and 1(h) if otherwise applicable.

1(c) Enter the number of children who were age five or under as of December 31, 2000 and for whom a federal child tax credit or a federal additional child tax credit was claimed (federal Form 1040, line 44 and/or 62; federal Form 1040A, line 30 and/or 39). If the amounts of the federal child tax credits on these lines are zero, then enter zero on line 1(c) of Form 104CR.

1(d) If you operate a family home care facility, enter the number of children who were at least 6 years of age but not yet 13 years of age as of December 31, 2000 (born 1988-1994) and for whom a federal child tax credit was claimed (federal Form 1040, line 44 and/or 62; federal Form 1040A, line 30 and/or 39). If the amounts on these lines are zero, then enter zero on line 1(d) of Form 104CR.

1(e) Enter on line 1(e) the child care credit you claimed on your 2000 federal income tax return. This will be the smaller of the amounts on line 40 or 44 of your federal Form 1040, or the smaller of the amounts on line 26 or 27 of your federal Form 1040A.

Colorado does not allow a credit for dependent care expense. If your federal credit is a combined child care and dependent care credit, refer to FYI Income 33 (see page 23).

1(f) Multiply the amount on line 1(e) by 70% (.7).

1(g) Multiply the number on line 1(c) by \$300. This is the amount of your child tax credit that you will claim on line 35 of Form 104.

1(h) Multiply the number on line 1(d) by \$300. This is the amount of your family home care operators child tax credit that you will claim on line 36 of Form 104.

1(i) Add the amounts on lines 1(g) and 1(h). This is the total amount of your child tax credits that will reduce the child care credit that can be claimed.

1(j) Subtract the amount on line 1(i) from the amount on line 1(f). This is the amount of your child care credit that you will claim on line 37 of Form 104. Do not enter less than \$0.

1(k) If you claimed a child care/child tax credit on line 1(g), 1(h) or 1(j), enter the name, date of birth and social security number

of your eligible children in the space provided. Attach a schedule if additional space is needed.

Part year residents must apportion their Colorado child care/child tax credits by their Colorado percentage from line O of Form 104PN.

2 EARNED INCOME CREDIT. If you claimed the earned income credit on your 2000 federal return and you were a Colorado resident, you may claim the Colorado earned income credit.

2(a) Enter on line 2(a) the federal earned income credit you claimed on your federal Form 1040, line 60a; or federal Form 1040A, line 38a; or federal Form 1040EZ, line 8a; or federal Telefile worksheet, line L.

2(b) Multiply the amount on line 2(a) by 10% (.1). This is the amount of your credit that you will claim on line 38 of Form 104.

Part year residents must apportion their Colorado earned income credit by their Colorado percentage from line O of Form 104PN.

3 GROSS CONSERVATION EASEMENT CREDIT

A 100% credit is available for Colorado residents who donate a Colorado conservation easement in gross. If this credit is claimed, any charitable deduction claimed on the federal return must be added to taxable income on line 5 of Form 104. Verification of this credit must be attached to your return. Refer to publication FYI Income 39 (see page 23).

4 HEALTH CARE PROFESSIONAL CREDIT

A tax credit is available to certain health care professionals who are borrowers on a student loan and who are residing and practicing in a rural health care professional shortage area per an agreement with the Colorado Department of Public Health and Environment. Refer to publication FYI Income 41 for details (see page 23).

5 CREDIT FOR INCOME TAX PAID ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. The word "state" includes the District of Columbia and territories or possessions of the United States.

IMPORTANT: A **part-year resident** may claim this credit only if the income taxed by the other state was a) earned while they were a Colorado resident, **and** b) is included in the Colorado column on Form 104PN. A part-year resident should not claim this credit if the income from the other state is not included in the Colorado column of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **nonresident** may **not** claim this credit for tax paid another state.

5(b) Enter on line 5(b) that part of the Colorado adjusted gross income that is being taxed in the other state. Colorado adjusted gross income means your federal adjusted gross income increased by the additions reported on lines 3, 4, and 5 (excluding any conservation easement deduction) of Form 104, and decreased by the subtractions claimed on lines 8 through 14 and line 16, Form 104 and, in the case of part-year residents, reportable as Colorado income. Income from intangible assets, such as interest, dividends and gains or losses from the sale or exchange of securities, unless from a business being carried on in the other state, is not considered to be from sources in the other state.

5(c) Line 5(c) is your total Colorado adjusted gross income (federal adjusted gross income plus and/or minus the Colorado additions and subtractions other than the state income tax addback, line 2, the conservation easement deduction, line 5, and the marriage penalty subtraction, line 15 of Form 104). In the case of a part-year residents, it is the amount from line N, Colorado column, Form 104PN.

5(d) Line 5(d) is the amount on line 5(b) divided by the amount on line 5(c).

If taxes were paid to two or more states, a separate credit must be computed for each state. The total credit for taxes paid other states may not exceed the Colorado tax attributable to the total non-Colorado source income.

6 OTHER PERSONAL CREDITS

6(a) CHILD CARE CREDIT CARRY OVER

A Child Care credit from 1996 and 1997 in excess of the tax due can be carried forward for 5 years.

6(b) COLORADO MINIMUM TAX CREDIT

You are allowed a credit of 12% of your 2000 federal prior year minimum tax credit (line 25, federal Form 8801). The credit is limited to the tax (normal tax plus alternative minimum tax) remaining after previous credits have been claimed. Part-year residents and nonresidents must apportion this credit in the ratio that the modified federal alternative minimum taxable income that gave rise to the federal prior year minimum tax was to Colorado-source alternative minimum taxable income. For example, if a nonresident's 1999 federal alternative minimum taxable income was 30% Colorado-source, his credit would be 30% of 12% of their 2000 federal minimum tax credit.

6(c) HISTORIC PROPERTY PRESERVATION CREDIT

A credit is allowed to any resident individual who is the owner or qualified tenant of qualified property and who incurred qualified costs of \$5,000 or more in qualified rehabilitation of such property or who is allowed a rehabilitation credit under section 38 of the internal revenue code. Refer to publication FYI Income 1 for further information (see page 23).

6(d) CHILD CARE CENTER INVESTMENT CREDIT

Persons who operate a child care center or family child care home licensed pursuant to 26-6-104 C.R.S may claim a 20% investment tax credit on certain items that have a useful life of more than one year. Refer to publication FYI Income 7 for further information (see page 23).

6(e) EMPLOYER CHILD CARE FACILITY INVESTMENT

Employers who provide child care facilities which are incidental to their business and which are licensed pursuant to 26-6-104 C.R.S. may claim a 10% investment tax credit. Refer to publication FYI Income 7 for further information (see page 23).

6(f) SCHOOL-TO-CAREER INVESTMENT CREDIT

A credit of 10% of the current year investment in a qualified School-To-Career program is available. Refer to publication FYI Income 32 (see page 23).

6(g) COLORADO WORKS PROGRAM CREDIT

A credit of 20% of an employer's expenditures to employ recipients of public assistance is available. Refer to publication FYI Income 34 (see page 23).

6(h) CHILD CARE CONTRIBUTION CREDIT

A 50% credit is available for monetary contributions made to promote child care in Colorado. In kind contributions no longer qualify for this credit. See FYI Income 35 for details (see page 23).

6(i) RURAL TECHNOLOGY ENTERPRISE ZONE CREDIT

A 10% credit is available for capital investments made to provide Internet access in rural technology enterprise zones. Refer to publication FYI Income 36 (see page 23).

6(j) LONG-TERM INSURANCE CREDIT

A credit of 25%, up to a maximum of \$150 per policy, is available for Colorado residents who purchase or pay premiums on a long-term care insurance policy. Refer to publication FYI income 37 (see page 23).

6(k) CONTAMINATED LAND REDEVELOPMENT CREDIT

A 20%-50% credit is available for expenditures made to redevelop contaminated land in Colorado. Refer to publication FYI Income 42 (see page 23).

8 ALTERNATIVE FUEL CREDITS

8(a) ALTERNATIVE FUEL VEHICLE CREDIT

A credit based on the cost of a clean burning alternative fuel system option or conversion on a vehicle used for business is available. See FYI Income 9.

8(b) ALTERNATIVE FUEL REFUELING FACILITY CREDIT

A 50% credit is available for the construction, reconstruction or acquisition of an alternative fuel refueling facility. See FYI Income 9.

9 HEALTH BENEFIT PLAN CREDIT

A credit is allowed up to a maximum of five hundred dollars, for qualifying health benefit plan premiums paid in 2000 by Colorado residents. The credit amount cannot exceed the income tax due for 2000. Payments made by a taxpayer or their employer for a health plan provided through the employer do not qualify for this credit. Further, this credit is not allowed for health plan payments that were deducted from federal adjusted gross income for that tax year. Colorado resident individuals who purchase or pay premiums for a health benefit plan for themselves, their spouse or their dependents are allowed this credit if the resident individual, their spouse or their dependent were not covered by a health benefit plan for any part of 1999. Their federal adjusted gross income for 1999 must also meet the following limitations:

- * For individuals filing a single return with no dependents, adjusted gross income may not exceed \$25,000.
- * For two individuals filing a joint return with no dependents, adjusted gross income may not exceed \$30,000.
- * For two married individuals with no dependents filing separate returns, combined adjusted gross income may not exceed \$30,000.
- * For individuals with dependents, couples with dependents filing jointly or two married individuals with dependents filing separately, adjusted gross income may not exceed \$35,000.

Part-year residents may only claim this credit on qualifying payments that were made while they were residents of Colorado.

PART V ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2000, you may be entitled to claim an enterprise zone tax credit. Refer to the FYI publications on page 23 for further information. If you are claiming an enterprise zone investment credit or employee credit of \$450 or more, or a contribution credit of \$250 or more, you must submit with your return a certification from the zone administrator.

Credits to be Carried over to 2001

List unused 2000 credits that are to be carried forward to 2001 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.

Instruction for Automatic Colorado Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 16, 2001, you may file your Colorado return on or before October 15, 2001 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 16 and the balance when you file by October 15.**

Remember, if you have a refund coming, the sooner you file, the sooner we can send you your refund.

If you can't file by April 16th but still owe additional tax, use the payment voucher below to mail in your payment by April 16. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on the Form 158-I voucher below and mail the voucher portion only with your payment to:

Colorado Department of Revenue
Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by April 16, 2001 a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 16 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 16, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-I voucher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 16, the deadline for filing your return and paying the tax is June 15, 2001.

However, if you need an additional four months to file your return, you will automatically have until October 15, 2001 to file. To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2001. When filing your return be sure to attach a statement to the front indicating that you were "abroad on April 16, 2001."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Income tax you expect to owe	1	
2	Tax payments and credits:		
a	Colorado income tax withheld	2a	
b	Colorado estimated income tax payments	2b	
c	Other payments and credits	2c	
	Total tax payments and credits – Add lines 2a through 2c	2	
3	Tax due— Subtract line 2 from line 1. Enter the result here and on the voucher below	3	

IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158-I

▼ RETURN ONLY THE LOWER PORTION OF THIS FORM WITH YOUR PAYMENT ▼

(19) Form
DR 158-I

2000 Extension Payment Voucher for Colorado Individual Income Tax

(calendar year— Due April 16, 2001)

70

IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER

Your Last Name	First Name and Initial	
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Spouse's Social Security Number
Address		
City, State, ZIP Code		

Amount of Payment

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

(08)

\$

.00

DO NOT WRITE BELOW THIS LINE

YOU CAN CONTRIBUTE TO ANY OF THESE COLORADO CHARITABLE AGENCIES



DOMESTIC ABUSE PROGRAM FUND.

Donations to this fund help support the services provided by community-based domestic abuse programs across Colorado.

These agencies provide 24 hour crisis line response, emergency safe shelter, counseling

and advocacy services for battered women and their children and information and referrals for their communities. They also provide extensive community education services to local organizations, schools and professional groups.



HOMELESS PREVENTION FUND.

Approximately 52,000 people in Colorado are at risk of becoming homeless this year.

Keeping people in their homes not only saves tax dollars, it is a more effective and humane way of helping families in crisis. Your

contribution will be used to support activities and programs which help prevent people from becoming homeless.

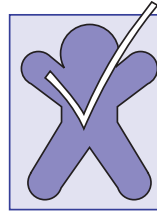


Special Olympics
Colorado

SPECIAL OLYMPICS COLORADO.

There are approximately 90,000 Coloradans with developmental disabilities. Special Olympics Colorado provides year-round training and competition in 22

sports to people of all ages and abilities, allowing them to build athletic, learning and social skills. Participation with other athletes, non-disabled partners, sponsors and volunteers builds confidence and creates opportunities to participate as productive and respected members of society by increasing public awareness of the athletes' capabilities. All athletes participate at no cost and Special Olympics Colorado receives no state or federal funding.



THE COLORADO CHILD CARE IMPROVEMENT FUND.

Your contribution to this fund will be returned to Colorado's communities in the form of quality grants to child care providers. This initiative provides child care programs with the resources they need to give kids the proper developmental

tools to grow into strong, healthy adults.



NONGAME AND ENDANGERED WILDLIFE FUND.

Nongame wildlife includes 80% (750 species) of wildlife in this state—those that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as bald eagles,

river otters, wood frogs, peregrine falcons, squawfish, bluebirds and chipmunks. The Nongame program no longer receives any state tax dollars—it depends on voluntary contributions.

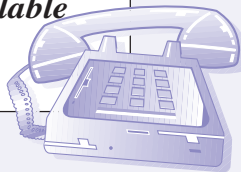


***Forms, information and
refund status are now
available on the Internet
www.revenue.state.co.us***

Telephone Assistance Available

7:30 am – 5 pm

Monday through Friday



FORMS AND INFORMATION ARE AVAILABLE AT THESE SERVICE CENTERS:

Colorado Department of Revenue

1375 Sherman Street
Denver, CO 80261-0005

Colorado Springs Service Center

3650 Austin Bluffs Parkway, 188

Fort Collins Service Center

300 E. Foothills Parkway

Grand Junction Service Center

222 S. 6th Street, Room 208

Pueblo Service Center

310 E. Abriendo Ave., Suite A4

DEPARTMENT OF REVENUE TELEPHONE NUMBERS

**Use our improved automated
account information services.**

For people ***WITHIN*** the Denver Metro Area:

Forms (303) 232-2414
Assistance (303) 232-2446
Refund Inquiry (303) 232-2438

For people ***WITHIN*** the cities of:

Colorado Springs (719) 594-6730*
Fort Collins (970) 206-0136*
Grand Junction (970) 243-5103*
Pueblo (719) 542-7924*

All others within Colorado may call **1(800) 811-0172***

NOTE: This (800) number is **NOT** available to anyone within the Denver Metro Area or the cities listed above.

* These phone numbers are valid Jan. 1 to April 16, 2001 only. Use the Denver Metro Area telephone numbers listed above after April 16.

The following FYI publications are issued by the Colorado Department of Revenue to provide additional information to what is available in this booklet. These can be viewed and printed from our Web site at www.revenue.state.co.us or ordered from our 24-hour a day forms hotline, (303) 232-2414.

GENERAL INFORMATION

General 1: Colorado Department of Revenue Publications
General 5: General Information About Colorado State Taxes
Income 2: Year-End 1099 Income Statements
Income 5: Income Tax on Real Estate Transactions Involving Non-Colorado Residents
Income 6: Part-Year Residents and Nonresidents
Income 13: A Resident Married to a Nonresident or Part-Year Resident and Filing Jointly
Income 14: Alternative Minimum Tax
Income 19: Colorado Net Operating Losses
Income 21: Colorado Taxation of Military Servicepersons
Income 28: Colorado Income Tax Filing for Resident and Nonresident Aliens and for Colorado Residents Living Abroad

ENTERPRISE ZONE CREDITS

General 6: General Information About Colorado Enterprise Zones

Income 10: Enterprise Zone New Business Facility Employee Credit

Income 11: Enterprise Zone Investment Tax Credits

Income 22: Research and Development Income Tax Credit for Enterprise Zones

Income 23: Tax Credit for Contributions to Enterprise Zone Administrators, Programs, Projects or Organizations

Income 24: Tax Credit for the Rehabilitation of Vacant Commercial Buildings in an Enterprise Zone

Income 31: Enterprise Zone Qualified Job Training Program Investment Credit

Income 36: Rural Technology Enterprise Zone Credit

ADDITIONS TO AND SUBTRACTIONS FROM INCOME

Income 3: The State Income Tax Deduction Addback for High-Income Taxpayers

Income 4: State Income Tax Deduction Addback

Income 12: State Income Tax Refund Subtraction

Income 15: Colorado Source Capital Gain Subtraction

Income 16: Subtraction from Income for Recipients of PERA or Denver Public Schools Retirement Benefits.

Income 18: Colorado Pension Exclusion for Married Couples When Both Spouses Receive Social Security

Income 20: United States Government Interest

Income 25: Colorado Pension Exclusion

Income 26: Filing on Unearned Income for a Minor Child

Income 29: Medical Savings Accounts

Income 30: Colorado Catastrophic Health Insurance

Income 38: Colorado Marriage Penalty Subtraction

Income 40: Interest, Dividend Capital Gain Subtraction

TAX CREDITS

Income 1: Historic Preservation Income Tax Credit

Income 7: Credits for Licensed Child Care Centers, Family Care Homes and Employers Providing Licensed Child Care Facilities

Income 8: Credits and Deferrals for the Elderly and Disabled in Colorado

Income 9: Alternative Fuel Income Tax Credits

Income 17: Colorado Tax Credit for Income Tax Paid to Another State

Income 27: Colorado Earned Income Credit

Income 32: School-to-Career Investment Credit

Income 33: Colorado Child Care/Child Tax Credit

Income 34: Colorado Works Program Credit

Income 35: Child Care Contribution Credit

Income 37: Long-Term Care Insurance Credit

Income 39: Gross Conservation Easement Credit

Income 41: Colorado Healthcare Professional Credit

Income 42: Colorado Contaminated Land Redevelopment Credit

Income 43: Health Benefit Plan Income Tax Credit



DETACH FORM
ON THIS LINE

Use form DR 0900 below to make your tax payment if you owe money with your Colorado income tax return only if you are filing using the TeleFile or other electronic filing methods. If you owe money with your NetFile return, use this form only if you cannot access the payment voucher that was downloaded from the NetFile system.

DR 0900 (09/99)
COLORADO DEPARTMENT OF REVENUE
 DENVER CO 80261-0008
 (303) 232-2446

(11)

2000 INDIVIDUAL INCOME TAX PAYMENT VOUCHER FOR ELECTRONIC FILERS, TELEFILERS AND NETFILERS

11

Your Last Name		First Name and Initial		Social Security Number	
Spouse's Last Name (if joint)		Spouse's First Names and Initial			
Address					
City				State	ZIP
Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver CO 80261-0008. Please write your social security number and "Income Tax Electronic Filer," "Telefiler" or "Netfiler" on the face of your check or money order. Please do not send cash.				Payment (08) <div style="text-align: right;">▲ .00</div>	

Learn how we've simplified the task of filing taxes.

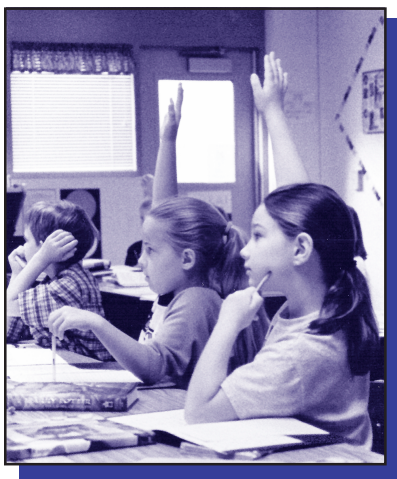
It's never been easier to get your refund fast - the paperless way!



File your Colorado income tax over the Internet any time, free of charge, at www.netfile.state.co.us



Full-year Colorado residents can file their Colorado income tax over the phone, free of charge, 24 hours a day. See page 3 for the phone number in your area.



Have questions on paperless filing?

See page 3 for details or check our Web site at

www.state.co.us/taxes

OR

Help yourself to answers for
your most frequently asked
questions at

www.revenue.state.co.us



CLICK. ZIP. FAST ROUND TRIP.

Ask a participating e-file tax preparer about filing your Colorado income tax return electronically along with your federal return. Or, file your federal and state return from your

personal computer with tax preparation software you purchase from a store or from the Internet. For more information on e-file preparers and software, see the IRS Web site at www.irs.ustreas.gov/prod/elec_svs/partners.html or the Colorado Department of Revenue Web site at www.revenue.state.co.us/efileservices.html

Answers to Common Questions about Paperless, Electronic Filing

When can I file with these methods?

24 hours a day, seven days a week between Jan. 15, 2001 and Oct. 15, 2001.

Do I need a PIN (personal identification number) when I use tax software that I purchase in a store or over the Internet through a commercial tax filing site?

No, you do not need a PIN to file your Colorado income tax through commercial tax software or tax preparation Web sites.

What if I make a mistake while I'm using these paperless filing methods?

You can start over. Get out of NetFile, hang up from TeleFile, or go back in the software program you're using. Your return is not filed until you receive a confirmation that it's been submitted.

If I file using one of these methods, how do I submit my W-2s and other attachments?

These attachments should not be sent to the Department of Revenue. These are truly paperless methods of filing. Keep your attachments with your tax records. You'll need them only if we ask for them to resolve a problem with your return.